



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Memorandum

To: Patrick Brennan, Fiscal Manager II, DHS

From: Sedrick D. Blake, Audit/Fiscal Executive *SDB*

Date: May 9, 2007

Re: A-133 Audit Review Response - Covenant House and Affiliates

A review of the attached A-133 Audit dated April 5, 2007 for the above was conducted by this office on May 7, 2007.

The following information is provided:

AGENCY: Covenant House Missouri

AUDIT PERIOD: Year Ended June 30, 2006

The Schedule of Federal Expenditures omitted \$12,000 in federal funds passed through the City and expended for the Emergency Shelter Grant (ESG) program. This represents approximately 3% of the total expenditures in that program as reported in the Agency's A-133. **Since the Agency is responsible for this Schedule, we recommend your programmatic monitors encourage accuracy in future reports. Also, finding 06-04 related to poor internal control as a result of a lack of a Finance Director for 10 months of the fiscal year for the Missouri Affiliate. We encourage you to monitor this situation closely.**

We recommend this audit be accepted.

If you have any questions concerning the findings of this review, please contact me at 589-6132.